



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THE NEIL JONES FOOD COMPANY

PROPERTY TAX ASSISTANCE CO., INC
C/O TRAVIS CARLSON, et al
16600 WOODRUFF AVENUE, SUITE #200
BELLFLOWER, CA 90706

ACCOUNT NUMBER: 986004-016

**PROPERTY LOCATION: 1600 W SIMPSON AVE
VANCOUVER, WA 98666**

PETITION: 1171

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 0	\$	0
Improvements	\$ 0	\$	0
Personal property	\$ 6,370,315	\$	4,802,256
ASSESSED VALUE	\$ 6,370,315	BOE VALUE	\$ 4,802,256

Date of hearing: July 1, 2021

Recording ID# NEILJONES

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The personal property being appealed is food processing equipment in a manufacturing plant.

The appellant provided a detailed listing of all of the equipment including the depreciation calculations and a summary page which indicated a total value of \$4,802,356. In addition, the appellant provided documentation of the methodology of the useful life of the American Society of Appraisers –Machinery & Technology Specialties Committee and documentation of legal issues surrounding the assessed value of the subject property.

The appellant requested a value of \$3,185,157.

The evidence provided supports a value of \$4,802,356

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$4,802,356 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 28, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HARLESS CHARLES

HARLESS CHARLES
2506 SE BAYPOINT DRIVE, UNIT #48U
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92006-742

PROPERTY LOCATION: 2506 SE BAYPOINT DRIVE, UNIT #48U
VANCOUVER, WA 98683

PETITION: 1289

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Assessor determination: Deny the Senior Exemption for the 2020 assessment

BOE determination: Sustain the denial of the Senior Exemption for the 2020 assessment

Date of hearing: July 1, 2021

Recording ID# HARLESS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

None

Assessor:

Roni Battan

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium unit with 717 square feet, built in 1984 and is of average construction quality. The property includes a detached garage measuring 264 square feet.

The appellant requested that the exemption on the property be allowed for the assessment year 2020, for taxes payable in 2021.

The Assessor's representative stated that there are criteria for the senior exemption that must all apply in order to qualify. The allowable income for the program is \$50,348. The appellant removed money from their IRA, which put him over the limit by a few hundred dollars. This disqualifies the taxpayer from the program for the year in question, but not subsequent years. The Assessor provided documentary evidence that was untimely for the purposes of provision to the Board.

The evidence and testimony provided by both the appellant and the assessor indicates the appellant had disposable income exceeding the allowed amount for qualification of the senior exemption.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the testimony of the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2020, for taxes payable in 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CRONIN MATTHEW W & CRONIN VICTORINE M

CRONIN MATTHEW W & CRONIN VICTORINE M
520 SE COLUMBIA RIVER DRIVE, UNIT #418
VANCOUVER, WA 98661

ACCOUNT NUMBER: 35771-488

PROPERTY LOCATION: 520 SE COLUMBIA RIVER DRIVE, UNIT #418
VANCOUVER, WA 98661

PETITION: 1285

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 0	\$	0
Improvements	\$ 413,511	\$	359,900
Personal property			
ASSESSED VALUE	\$ 413,511	BOE VALUE	\$ 359,900

Date of hearing: July 1, 2021

Recording ID# CRONIN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Vici Cronin

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story condominium unit with 1,350 square feet, built in 1996 and is of good construction quality. The property includes a basement garage unit measuring 243 square feet.

The appellant stated that the property was purchased in August 2020 for \$359,900 and was appraised by West Coast Appraisal for \$380,000. Both the purchase and the appraisal were less than the assessment. The polypropylene piping for the complex is at the end of its usable life and must be replaced. The property cannot be sold without fixing the piping or reducing the price by \$15,000. The work itself would be roughly \$10,000-\$11,000, but would require additional expense for returning the walls to their current state once the work is done and would likely also include the cost of replacement for the water heater. The property was purchased for \$359,900 in August 2020. The appellant's evidence included an appraisal performed by Blaine Hunter of West Coast Appraisal Services indicating a value of \$380,000 as of July 2020.

The appellant requested a value of \$380,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. In addition, the need for re-piping and repair of the walls along with the purchase price of the property in August of 2020 supports a value of \$359,900.


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$359,900 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: DERRICOTTE ROBERT M & DERRICOTTE
CLAUDETTE J**

DERRICOTTE ROBERT M & DERRICOTTE CLAUDETTE J
16500 SE 1ST STREET, UNIT #113
VANCOUVER, WA 98684

ACCOUNT NUMBER: 610794-000

PROPERTY LOCATION: 16500 SE 1ST STREET, UNIT #113
VANCOUVER, WA 98684

PETITION: 859

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on
September 16, 2020 and hereby orders the property listed above be placed on the
Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 0	\$	0
Improvements	\$ 138,024	\$	138,024
Personal property			
ASSESSED VALUE	\$ 138,024	BOE VALUE	\$ 138,024

Date of hearing: July 1, 2021

Recording ID# DERRICOTTE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Robert Derricotte

Claudette Derricotte

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,350 square feet, built in 1999 and is of good construction quality. The home includes an attached garage measuring 568 square feet. The home is in a mobile home park that has been the subject of contention. The owners of the park have raised the lot fees to nearly \$1000 per month, which encumbers the property's ability to sell, were it placed on the market.

The appellant expressed concern at the valuation method of the property, noting inequalities across all the parcels in the park. The appellants stated that a nearby home sold for \$80,000 a few years ago. The subject property was purchased for \$140,000 in April 2018, it is not necessarily worth that. When purchasing, the seller requested \$150,000 and agreed to the lower bid of \$140,000 without issue. A neighbor who also appealed to the Board of Equalization purchased their home for \$99,000 in March 2019 and has repairs needed, detracting from value. The neighbor received a reduction in assessment through appealing, to \$139,000. The appellant's evidence noted an appraisal performed for the purchase of the home indicating a value of \$140,000 as of March 2018.

The appellant requested a value of \$85,000.

The Assessor provided a letter to the appellant, but it was not submitted as evidence for the appeal to the Board of Equalization.

The evidence provided by the appellant does not support a value less than the assessed value of \$138,024.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

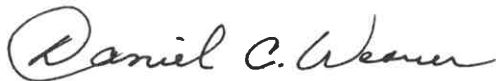
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$138,024 as of January 1, 2020.

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